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ANALYSIS OF THE CONTRIBUTION OF MOTOR VEHICLE TAXES AND TRANSFER FEES FOR MOTORIZED VEHICLES ON REGIONAL INCOME OF GORONTALO CITY

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Abstract.

This study uses secondary data, which includes data published by the City Samsat and the Regional Finance Agency, as well as institutions related to the title of this research. The data used in this study is time series data for the years 2013-2020, which includes the effectiveness and contribution of motor vehicle taxes and transfer fees for motorized vehicles in the Gorontalo City area. The results showed that the analysis of the effectiveness of the motor vehicle tax on the City of Gorontalo's Regional Original Income during 2013 to 2020 was 97.82%, the analysis of the effectiveness of the transfer of motorized vehicle title fees on the Regional Original Income of the City of Gorontalo during 2013 to 2020 was 90.66%. From this value, it can be said that the effectiveness of the motor vehicle tax and transfer fees for motorized vehicles on the Gorontalo City Original Revenue from 2013 to 2020 is effective. The analysis of the contribution of motorized vehicle taxes to Gorontalo City's Original Regional Revenue during 2013-2020 is 23.52%, and the analysis of the contribution of motorized vehicle title transfer fees to Gorontalo City's Regional Original Income during 2013-2020 is 29.84%.

Keywords: Motor Vehicle Tax, Motor Vehicle Duty, Tax, Contribution

1. Introduction

Regional taxes are mandatory contributions to regions that are owed by individuals or entities that are coercive in nature, based on the law, with no direct compensation, and are used for regional needs for the greatest prosperity of the people. Local taxes include provincial taxes and district/city taxes. There are 5 types of provincial taxes, namely motor vehicle taxes, transfer fees for motorized vehicles, motor vehicle fuel taxes, surface water taxes, and cigarette taxes. One type of regional tax, which is a large regional income tax, is the motor vehicle tax.

The amount of motor vehicle taxes and transfer fees greatly influences the amount of motor vehicle taxes and transfer fees. The growth of motorized vehicles from year to year results in an increase in motor vehicle tax revenues and transfer fees for motorized vehicles in Gorontalo City, Indonesia. The growth in the number of motorized vehicles is based on the increasing needs of the community over time, which encourages people to buy motorized vehicles. This has a positive impact on income from motor vehicle taxes and transfer fees for motorized vehicles. The following is the development of the amount of motor vehicle tax in Gorontalo City from 2013 to 2020.



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Table 1: Number of Motorized Vehicles in Gorontalo City 2013-2020

No	Year	Number of Motorized Vehicles
1	2013	45,464
2	2014	44,824
3	2015	42,706
4	2016	44,124
5	2017	43,910
6	2018	50,893
7	2019	46,881
8	2020	39,950

Source: Gorontalo Provincial BKD Office, 2022

Motor vehicle tax is a tax on the ownership or control of a motorized vehicle. Motor vehicle tax is imposed for a tax period of 12 consecutive months starting from registration and is paid at once in advance. This tax will increase along with the increase in the number of motorized vehicle ownership as a result of the increase in the community's economy. According to Zulkifli, 2013 in the journal (Rakatitha, 2017) states that especially nowadays, motorized vehicles are one of the needs of the community to support their daily activities, so that public interest in owning a motorized vehicle is very high. Local governments are still continuing to make efforts to expand new autonomous regions, and of course, this can affect the number of motorized vehicles.

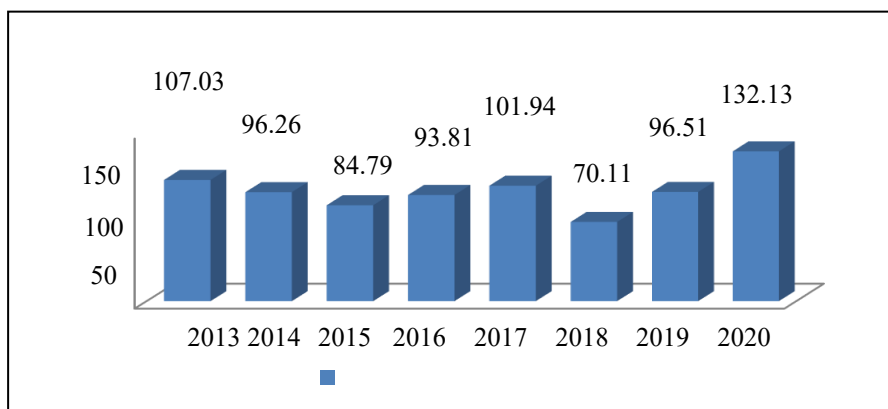


Figure 1. Target and Realization of Motor Vehicle Tax Revenue (Rupiah) in Gorontalo City 2013-2020

Source: Office of the Financial Agency, 2022 (processed)

Based on Realization Target data at the Office of the Financial Agency for 2013-2020 shows that the Realization Target for PKB from 2013 to 2019 has decreased from 107.03% down to 96.51% but in 2020 it has increased again, namely 132.13% although it had experienced decline and finally increase again in 2020, the Motor Vehicle Tax annually becomes the largest contributor to Regional Original Income.

In addition to PKB, BBNKB on motorized vehicles also contributes to PAD. Transfer of Name Fees on Motorized Vehicles is the delivery of tax on ownership of motorized vehicles as a result of an agreement by two parties or unilateral actions or circumstances that occur due to buying and selling, exchanging, grants, inheritance, or so-called income in business entities (Siahaan, 2005). According to Suprayetno, 2003 (in Rakatitha, PNK, & Gayatri, 2017). Basically, the Transfer of Ownership Fee for Motorized Vehicles cannot be separated from the motor vehicle tax, because every time a motor vehicle sale and purchase transaction occurs, a payment



transaction for motor vehicle tax will automatically occur. The data below is the Target and Realization of the receipt of the Gorontalo City Motor Vehicle Transfer Fee in 2013-2020.

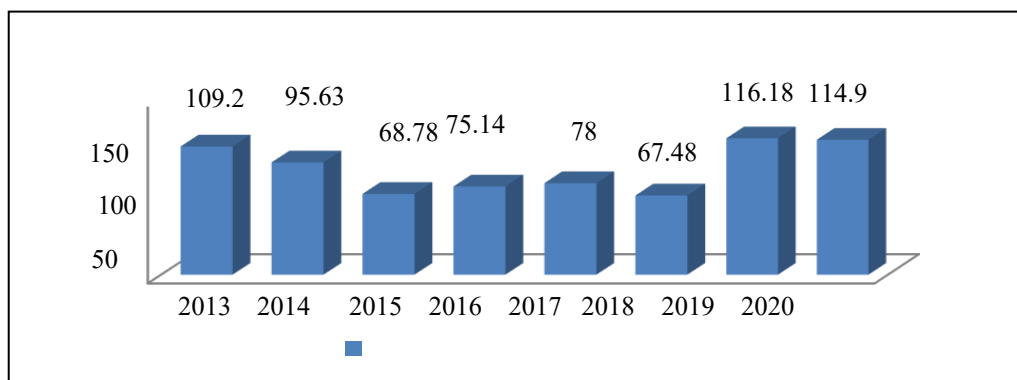


Figure 2. Target and Realization of Receipt of Transfer of Ownership Fees for Motorized Vehicles (Rupiah) in Gorontalo City 2013-2020

Source: Office of the Financial Agency, 2022 (processed)

Based on Realization Target data at the Office of the Financial Agency for 2013-2020 shows that the Realization Target for BBNKB from 2013 to 2018 has decreased from 109.20% down to 67.48% but in 2019-2020 it has increased again, namely 116.18 % & 114.90%, although it experienced a decline and finally rose again in 2019-2020, the Transfer Fee for Motor Vehicles every year is a contributor to Regional Original Income.

2. Materials And Methods

2.1 Theory Study

2.1.1 Motor Vehicle Tax (PKB)

Motorized Vehicle Tax is a tax on ownership or control of motorized vehicles, which are two or more wheeled vehicles and are used on all types of land roads and are driven by technical equipment in the form of a motor or other equipment that functions to convert a certain energy resource into the driving force of the motorized vehicle concerned. , including large moving tools (Purnama Sari, 2020).

2.1.2 Motor Vehicle Transfer Fee

Transfer of title for a motorized vehicle is a tax on the transfer of ownership of a motorized vehicle from an agreement of two parties or one-sided or in a situation that occurs due to buying and selling, exchanging, grants, inheritance, or income from entering into a business entity. The object of BBNKB is the transfer of ownership of motorized vehicles. Transfer of ownership of a motorized vehicle is the transfer of ownership of a motorized vehicle as a result of an agreement by two parties or unilateral actions or circumstances that occur due to buying and selling, exchanging, grants, inheritance, or entry into a business entity.

2.1.3 Regional Original Income (PAD)

Regional original income based on Law Number 33 of 2004 concerning Financial Balance between the Center and the Regions, Article 1 point 18, that "Regional original income,



hereinafter referred to as PAD, is income obtained by the region which is collected based on regional regulations in accordance with statutory regulations" (Purnama Sari ,2020).Regional original income (PAD) is regional income sourced from regional taxes, regional levies, separated regional wealth management results, and other legitimate regional original income, which aims to provide flexibility to regions in exploring funding in the implementation of autonomy. regions as a manifestation of the principle of decentralization(explanation of Law No. 33 of 2004).

2.1.4 Tax

Djajadiningrat in official (2014:1) tax as an obligation to surrender part of the wealth of the state treasury due to circumstances, events, and actions that give a certain position, but not as a punishment, according to regulations set by the government and can be forced, but there is no direct reciprocal service from the state, to maintain the general welfare.

The definition of tax according to Rochmat Soemitro, Prof, Dr, SH is as follows "taxes are people's contributions to thestate based on law (which can be imposed) with no reciprocal services (concentration), which can be directly shown and which are used to pay expenses. general".

3. Results

3.1 Motor Vehicle Tax Effectiveness Analysis

Table 2. Target and Realization of Motor Vehicle TaxRevenue in Gorontalo City 2013-2020

Year	Target (PKB)	Realization(PKB)	Effectiveness	Criteria
2013	60,289,473,017	64,532,666,168	107.03%	Very effective
2014	71,541,578,160	68,866,801,675	96.26%	Effective
2015	84,150,795,229	71.359,083,357	84.79%	Effective
2016	84,236,134,426	79,029,377,668	93.81%	Effective
2017	85,346,872,026	87,005,823,987	101.94%	Very effective
2018	89,104,045,796	62,479,628,399	70.11%	Effective enough
2019	34,081,042,567	32,894,332,400	96.51%	Effective
2020	79,185,870,338	104,633,396,716	132.13%	Very effective
			97.82%	Effective

Source: Processed data results, 2022

From Table 2, it can be seen that the effectiveness of the Motor Vehicle Tax on Gorontalo City's Original Regional Revenue was lowest in 2018 at 70.11% and the highest occurred in 2020, which was 132.13%.

3.2 Analysis of the Effectiveness of Transfer of Ownership Fees for Motorized Vehicles

Table 3. Targets and Realization of Receipt of Transfer ofOwnership Fees for Motorized Vehicles in Gorontalo City 2013-2020

Year	Target (BBNKB)	Realization(BBNKB)	Percentage	Criteria
2013	86,526,829,602	94,489,907,485	109.20%	Very effective
2014	96,801,658,930	92,579,288,800	95.63%	Effective
2015	113,234,880,132	77,891,788,800	68.78%	Effectiveenough
2016	113,663,266,480	85,409,833,050	75.14%	Effectiveenough
2017	113,663,266,480	88,667,262,530	78.00%	Effectiveenough
2018	106.746,660,907	72,042,842,200	67.48%	Effectiveenough
2019	114,246,660,909	132,732,511,510	116.18%	Very effective
2020	77,867,316,345	89,469,806,098	114.90%	Very effective



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Year	Target (BBNKB)	Realization(BBNKB)	Percentage	Criteria
			90.66%	Effective

Source: Excel Processed Data, 2022.

From Table 3, it can be seen that the effectiveness of the Motor Vehicle Tax on Gorontalo City's Original Regional Revenue was lowest in 2018 at 70.11% and the highest occurred in 2020, which was 132.13%.

3.3 Analysis of the Contribution Level of Motor Vehicle Taxes to Regional Original Income in Gorontalo City 2013-2020

Table 4. PKB Realization and Contribution Level of PKB to PAD

Year	PKB realization	Realization of PAD	Contribution(%)	Criteria
2013	64,532,666,168	214,614,527,481	30.06%	Pretty good
2014	68,866,801,675	281,920,210,038	24.42%	Currently
2015	71,359,083,357	289,557,151,141	24.64%	Currently
2016	79,029,377,668	310,589,336,149	25.44%	Currently
2017	87,005,823,987	348,267,663,013	24.98%	Currently
2018	62,479,628,399	241,309,845,530	25.89%	Currently
2019	32,894,332,400	433,427,781,398	7.58%	Very less
2020	104,633,396,716	414,846,685,665	25.22%	Currently
			23.52%	Currently

Source: Excel Processed Data Results, 2022.

From Table 4, it can be seen that the contribution of Motor Vehicle Taxes to Gorontalo City's Original Regional Revenue was lowest in 2019 at 7.58%, and the highest occurred in 2013, which was 30.06%, with an average of 23.52% obtained for 8 years.

3.4 Analysis of the Contribution Level of Transfer of Motorized Vehicle Title Fees to Regional Original Income in Gorontalo City 2013-2020

Table 5. Realization of BBNKB and Contribution Level of BBNKB to PAD

Year	Realization of BBNKB	Realization of PAD	Percentage	Criteria
2013	94,489,907,485	214,614,527,481	44.02%	Well
2014	92,579,288,800	281,920,210,038	32.83%	Pretty good
2015	77,891,788,800	289,557,151,141	26.90%	Currently
2016	85,409,833,050	310,589,336,149	27.49%	Currently
2017	88,667,262,530	348,267,663,013	25.45%	Currently
2018	72,042,842,200	241,309,845,530	29.85%	Currently
2019	132,732,511,510	433,427,781,398	30.62%	Pretty good
2020	89,469,806,098	414,846,685,665	21.56%	Currently
			29.84%	Currently

Source: Processed Data Results, 2022.

From Table 5, it can be seen that the contribution of transfer fees for motorized vehicles to Gorontalo City's original revenue is lowest in 2020 at 21.56% and the highest occurred in 2014 at 32.83%, with an average of 29.84% over 8 years.



4. Discussion

4.1 The Effectiveness of Motor Vehicle Taxes on Gorontalo City's Original Local Revenue

Table 6. Target and Realization of Vehicle Tax Revenue Motorized in Gorontalo City 2013-2020

Year	Target (Rp)	Realization (Rp)	Effectiveness	Criteria
2013	60,289,473,017	64,532,666,168	107.03%	Very effective
2014	71,541,578,160	68,866,801,675	96.26%	Effective
2015	84,150,795,229	71,359,083,357	84.79%	Effective
2016	84,236,134,426	79,029,377,668	93.81%	Effective
2017	85,346,872,026	87,005,823,987	101.94%	Very effective
2018	89,104,045,796	62,479,628,399	70.11%	Effectiveenough
2019	34,081,042,567	32,894,332,400	96.51%	Effective
2020	79,185,870,338	104,633,396,716	132.13%	Very effective
			97.82%	Effective

Source: Processed Data Results, 2022.

From the results of the calculations carried out, based on the criteria put forward by Mahmudi (2007) that the regional motor vehicle tax of Gorontalo city during 2013-2020 is categorized as effective in collecting it. This means that the realization of the motor vehicle tax has almost reached the planned target. However, if you see that the 2013, 2017, and 2020 analyses of the effectiveness of the Gorontalo regional motor vehicle tax exceed 100 percent, it means that the realization of motor vehicle tax collection by the government has exceeded the planned target. It's just that in 2018, the realization of the motor vehicle tax was only quite effective because the realization of the tax collected was still far below the target that had been prepared previously.

4.2 The Effectiveness of Transfer Fees for Motorized Vehicles on Gorontalo City Original Revenue

Table 7. Targets and Realization of Transfer of Ownership Fees
Motorized Vehicles in Gorontalo City 2013-2020

Year	Target (Rp)	Realization (Rp)	Percentage	Criteria
2013	86,526,829,602	94,489,907,485	109.20%	Very effective
2014	96,801,658,930	92,579,288,800	95.63%	Effective
2015	113,234,880,132	77,891,788,800	68.78%	Effectiveenough
2016	113,663,266,480	85,409,833,050	75.14%	Effectiveenough
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2019	114,246,660,909	132,732,511,510	116.18%	Very effective
2020	77,867,316,345	89,469,806,098	114.90%	Very effective
			90.66%	Effective

Source: Processed Data Results, 2022.

4.3 Motor Vehicle Tax Contribution to Gorontalo City's Original Revenue

Contribution analysis itself means an analytical tool used to find out how much contribution can be made from hotel and restaurant tax revenues to local revenue (Sanawijaya, 2015). Based on the results of calculations carried out in this study, the contribution of motor vehicle tax to PAD of Gorontalo City, on average, from 2013 to 2020, is only 23.52 percent, meaning that the contribution of motor vehicle tax to PAD of Gorontalo City is categorized as being contributing.



4.4 Contribution of Transfer of Ownership Fees for Motor Vehicles to Gorontalo City's Original Revenue

The contribution rate of the Transfer of Ownership Fee for Motorized Vehicles to the Regional Original Revenue is 29.84 percent on average. This means that BBNKB is sufficient to contribute to Regional Original Income. The reason is the same as the cause of the insufficient contribution of Motor Vehicle Tax to Regional Original Income. The Transfer Fee for Motor Vehicles cannot be separated from the Motor Vehicle Tax, so a payment transaction for the Motor Vehicle Tax will automatically occur. If BBNKB declines, this is due to a decrease in the purchase of motorized vehicles and a lack of public awareness to change the name of their vehicles.

5. Conclusion

Based on the results of the analysis and discussion that have been carried out, the following conclusions can be drawn:

1. Analysis of the effectiveness of the motor vehicle tax on the City of Gorontalo's Regional Original Income during 2013 to 2020 amounted to 97.82% and the transfer fee for motorized vehicles on the Gorontalo City's Original Regional Revenue for 2013 to 2020 amounted to 90.66% of the value it can be said that the effectiveness of the Tax Motorized Vehicles and Motorized Vehicle Transfer Fees on Gorontalo City Original Revenue from 2013 to 2020 are effective.
2. Analysis of the contribution of motorized vehicle taxes to Gorontalo City's Original Regional Revenue during 2013- 2020 is 23.52% and the transfer of motor vehicle title fees to Gorontalo City's Original Regional Revenues during 2013-2020 is 29.84% of the value it can be said that the contribution Motor vehicle taxes and transfer fees for motorized vehicles on Gorontalo City's Original Regional Revenue during 2013-2020 are still lacking.

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